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Library Materials Aid

A. About the aid

Library Materials Aid is the lesser of a district's prior year reported expenditures or \$6.25 X the number of public and nonpublic students attending schools in the district in the prior year.

Go to http://stateaid.nysed.gov/output_reports.htm to view the calculation of Library Materials Aid for any district

Library Materials Aid (LMA) is based upon Section 711 of Education Law.

LIBRARY MATERIALS AID

(2008-09 Estimated Total = \$19.6 Million)

"Each public school district is eligible for a maximum apportionment of Library Materials Aid in an amount equal to the product of \$6.25 multiplied by the number of pupils attending schools within the school district's boundaries and enrolled during the base year in grades K-12 in a public school district or nonpublic school. Each public school district is required to use such funds to purchase and loan library materials on an equitable basis for use by public and nonpublic students attending schools within the district's boundaries during the current school year. Aid is equal to the lesser of the maximum apportionment or the actual expenditures incurred by the school district for purchase of library materials during the base year. [from State Aid Handbook, Section P:

<http://stateaid.nysed.gov/publications/handbooks/hndbk08.htm#library>

To see the full 2008-09 State Aid Handbook and formula aids and entitlements for schools in New York State as amended by Chapters of the Laws of 2008

Visit: <http://stateaid.nysed.gov/publications/handbooks/hndbk08.htm>

For more details on state Aid, visit the State Aid Website at the New York State Department of Education: <http://stateaid.nysed.gov/index.htm>

B. Aidable expenditures based on Education Law 711

- School library materials, audio/visual materials and printed materials that may or may not require magnification which meet all of the following criteria:
 - catalogued and processed as part of the school library or media center for use by elementary and/or secondary school children and teachers;
 - materials which with reasonable care and use may be expected to last more than one year; and

- materials which would not be eligible for aid pursuant to sections seven hundred one (textbooks) and seven hundred fifty-one (software) of this chapter.
- This may include hard cover and paperback books, periodicals, documents other than books, pamphlets, musical scores, other printed and published materials, and films or videos, sound recordings, maps, charts, globes, pictures and picture sets, reproductions, photographs, graphic works.

ADDITIONAL NOTES ON LIBRARY MATERIALS EXPENDITURES:

1. Library materials which are religious in nature or content shall not be purchased or loaned by a school district
2. Districts must maintain a separate record of expenditures incurred from Library Materials Aid
3. School districts are not required to purchase or acquire library materials, the cost of which exceeds \$6.25 X the number of public and nonpublic students attending schools in the district in the prior year. Library materials purchased or acquired must be loaned to public and nonpublic students on an equitable basis.
4. Students attending a charter school have the same access to textbooks, software and library materials loaned by the public school district as if enrolled in a nonpublic school. Within available school district inventory and budgetary appropriations for purchase of such materials, the public school district is required to provide such materials on an equitable basis to all public school pupils and to all nonpublic and charter school pupils who are residents of the district or who attend a nonpublic or charter school in the school district.

C. Where to report expenditures and enrollment for this aid.

ST-3 Annual Financial Report General Fund Schedule: (ENTRY 220) A2610.46

If expenditures are recorded here, there must be revenue recorded in A3263. This item is used in the calculation of Library Materials Aid. IMPORTANT: Library Materials Aid is frozen based on the data on file as of April 30th.

Note: The freeze simply means that any data changes received by SED after the payment file is frozen for "April 30th" will not count. This rule is applied every year.

Example: 2008-09 LMA is based on 2007-08 expenditures up to the product of 2007-08 enrollment x \$6.25. "Districts have from about Aug. until Apr. 15 to submit and correct 2007-08 expenditure data (for example, purchases made from 7/1/07 through 6/30/08). School district enrollment should be calculated as the total of:

- regular enrollment register of a public school district on the date which enrollment for BEDS purposes is taken;
- number of students eligible to receive home instruction in the school district on such date;
- number of students with handicapping conditions who are residents of such district who are registered on such date to attend alternative programs

- non-public and charter school pupils as reported to NYSED on the property tax report card.

Continuing this example, a first payment of 2008-09 Library Materials aid would be in March 2009, with a final payment in August 2009 (for data changes up until that April 30th freeze of data).

For more information on student enrollment data, and reporting schedules, see:
<http://www.emsc.nysed.gov/irts/beds/home.html>

D. Deadlines for submission

- Expenses should be submitted with the rest of the district's State Aid claim by September 1 of the claim year. Pursuant to Education Law Section 711, the aid amount for each district must be frozen on April 30th of the current aid year (e.g., April 30, 2008 for 2007-08 aid). Therefore, changes to ST-3 expenditures generating Library Materials Aid must be received in the State Aid Unit before that date.

Apr. 15, 2009	Changes to ST-3 items affecting 2008-09 Textbook/Software/Library Aid. SAMS Log On	There is a statutory freeze of Textbook/Software/Library Aid on April 30, of the current aid year.		State Aid Bruce Jesiolowski (518) 474-2977 State Aid E-Mail Directory
Apr. 30, 2009		SED freezes 2008-09 Textbook/Software/Library Aids pursuant to Education Law Sections 701, 711 and 751.	For Your Information Only	State Aid Bruce Jesiolowski (518) 474-2977 State Aid E-Mail Directory

E. Oversight

New York State Education Department Questions & Answers about Audits of Financial Statements
http://www.emsc.nysed.gov/mgtserv/fiscal_accountability_legislation/htm/external_audit.htm

Preventing fraud and waste – fiscal accountability

See: http://www.emsc.nysed.gov/mgtserv/accountability_legislation05.htm

Reporting fraud, waste, or abuse

<http://www.oms.nysed.gov/oas/fraud/>